



# GEORGIA LOCAL GOVERNMENT FINANCES

## 1997 COUNTY AND CONSOLIDATED GOVERNMENTS FISCAL PLANNING GUIDE

### GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

Research Services  
60 Executive Park South, N.E.  
Atlanta, Georgia 30329-2231  
(404) 679-4940

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**The Fiscal Planning Guide** contains data collected from counties and consolidated governments in Georgia through the 1997 Report of Local Government Finances. The Guide has proven to be a practical tool for local government officials in understanding the complexities of local finances in Georgia. Officials can use the **Guide** to examine the finances of their government in comparison with the finances of governments of comparable population size. The comparisons can provide officials with insights into how their governments are functioning in contrast with other local governments.

The information used to prepare the report was collected through a comprehensive survey of every county, municipality, and consolidated government in the state. The project surveyed only general public purpose local governments. Not included were entities such as school boards and independent authorities. The survey has been the basis of a sixteen year-old cooperative agreement between the State of Georgia and the U.S. Bureau of the Census. The data collected by the survey is forwarded to the Census Bureau each year for inclusion in its nationwide series of reports on local governments.

The annual survey of local government finances obtains data for the most recent fiscal year which ended for each local government between July 1 and the following June 30 of each year. Data in this report is for the fiscal year which ended between July 1, 1996 and June 30, 1997. For that reason, the data reported does not conform to a specific 12-month calendar period, since governments may have differing fiscal years. In addition, governments are not required to use

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audited data responding to the survey. Therefore, a degree of caution must be used when analyzing and interpreting the data. In addition, as governments use different accounting systems,

certain data requested in the survey may not be available from each local government in the exact format requested.

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### Using this Guide

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#### Comparing Local Finances

County and consolidated government officials should have little difficulty using the data contained in this report. To compare the finances of a particular government with those of a similar size, these steps should be followed:

**STEP 1.** Determine the population group of the government. To do this, use Appendix C which lists all counties alphabetically, along with their 1996 estimated population and the population group to which they belong (A through F).

**STEP 2.** Examine the data tables for the jurisdiction's population group. Each population group has a series of 10 tables. The group's letter designation is listed in the upper right hand corner of the page.

**STEP 3.** Compile the local government's data for comparison with the data of its population group. This may be difficult if audits and other local records are used. Therefore two options are suggested:

**Best Option:** Request a printout of the tables for your jurisdiction so that a direct comparison can be made. For this printout, contact:

Department of Community Affairs  
Office of Research and Analysis  
(404) 679-4907

**2nd Best Option:** Compile the data from your copy of the DCA local government finance survey, as completed in 1997 and submitted to DCA. Appendix B of this report provides the structure of data categories to be used in compiling the survey data to the form used in the tables.

#### A Word About The Tables

Each set of tables is preceded by a brief profile showing the number of counties in the group, their population range, and the total population of the group.

Table	Contents
1	General Revenues by Source
2	General Operating Expenditures by Category
3	Leading Capital Expenditures
4	Debt Issued, Retired, Outstanding at End of Year and Interest Paid on Debt
5	Cash and Investment Assets Held at End of Year
6	Debt Outstanding at End of Year, by Purpose
7	Revenues and Expenditures from Enterprise Funds
8	Personnel Expenditures for Current Operations
9	Revenue Sources in Per Capita Rank Order
10	Expenditures in Per Capita Rank Order

Per capita and average amounts, as defined below, are the primary yardsticks used in the tables to compare the finances of jurisdictions of similar size. These numbers are merely ways to compare revenues and expenditures: they are not goals or recommended levels or amounts to achieve.

**Per Capita Amount:** Total amount for any item or category divided by the estimated

total 1996 population of the jurisdictions reporting that amount.

**Average Amount:** Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

### **The “Fine Print”**

There may be questions on the definition or use of a particular term. Because local governments in Georgia are not currently required to conform to a “standard chart of accounts,” these governments may not use the same terminology.

This lack of uniformity can cause problems, but two features in this guide are designed to minimize confusion. First, Appendix B outlines the structure of local finances employed by the Department of Community Affairs. It shows

what items combine or form larger categories or classes of data. Second, a “Glossary” is included. Terms and usage likely to create confusion are explained.

Further definitions and clarifications are available upon request. The instructions received by local governments with the annual Report of Local Government Finances from DCA also contain specific instructions for accounting and reporting.

### **Feedback**

The Department of Community Affairs is determined to provide relevant information in a timely fashion and useful form. To improve the guide’s content and utility, the Board and staff of the Department invite and encourage feedback. Ideas on additional data, how to present the information, and ways to better serve Georgia’s local governments will be greatly appreciated.

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### **County Population Group Ranges**

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<b>Group</b>	<b>Population range</b>	<b>Number in group</b>	<b>Number reporting</b>
A	100,000 and Above	10	10
B	50,000 - 99,999	21	21
C	25,000 - 49,999	23	23
D	15,000 - 24,999	38	38
E	10,000 - 14,999	24	23
F	Less than 10,000	40	39
<b>Total</b>	<b>All counties</b>	<b>156 *</b>	<b>154</b>

Population ranges are based upon estimates for 1996 provided by the Bureau of the Census.

\* The governments of Athens-Clarke County, Augusta-Richmond County and Columbus-Muscogee County are surveyed as consolidated governments and are reported in that section of this report. Because of the limited number of consolidated governments, population groups are not prepared for these governments.

County Group -  
Number Reporting =  
Population Range =  
1996 Population =

T  
154  
All groups  
6,872,650

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	26,666,560	595.49
Property Taxes	10,615,429	237.87
Real and personal property taxes	8,363,672	187.41
All other property taxes	2,251,757	50.46
Sales Taxes	7,093,999	160.34
Local option sales taxes	2,472,474	73.24
MARTA tax	131,113,537	200.69
Special purpose sales tax	3,557,508	94.45
Excise and Special Use Taxes	1,266,754	28.38
Alcoholic beverage taxes	233,335	5.00
Insurance premiums taxes	782,081	17.52
Hotel/motel taxes	464,902	5.39
Franchise payments taxes	109,301	2.38
Other excise and special use taxes	219,864	5.63
Licenses, Permits and Fees	754,100	16.59
Intergovernmental Revenues	2,330,322	52.22
State	1,024,063	22.95
State DHR health grants	802,827	17.99
Other local funds	271,030	4.81
Federal funds	436,504	8.12
Service Charge Revenues	4,015,720	87.91
Use of money and property	206,938	4.64
Interest earnings on investments	1,652,048	37.02
All other service charges	2,064,209	46.25
Other Revenues	590,241	14.61

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	17,381,580	389.48
Administration	3,510,117	78.65
Financial administration	420,300	7.62
Tax commissioner	338,679	7.59
Tax assessor/appraiser	311,467	7.04
General administration	1,586,480	35.55
General government buildings	440,275	9.35
General insurance	556,497	12.18
Legal fees	122,953	2.81
Public Safety and Corrections	5,056,275	113.30
Sheriff's department	1,501,007	33.63
Police department	5,781,601	38.38
Correctional institute	1,150,625	13.66
Jail	1,415,463	29.84
Fire department	1,235,773	27.82
Courts	1,531,527	34.32
Superior court	534,947	11.73
State court	525,148	6.69
Juvenile and magistrate court	350,990	7.65
Probate court	138,459	3.10
Clerk of courts	362,359	7.39
Health and Human Service	2,908,077	65.16
County hospital	3,186,299	59.98
Payments to other hospitals	1,232,305	18.83
Public health	456,639	10.98
Public welfare and social services	474,584	10.51
Ambulance service	556,836	13.25
State DHR health grants	802,827	17.99
Public Works	397,082	8.90
Parking facilities and meters	123,822	0.30
Natural resources	89,619	2.10
Garbage and trash collection	273,225	10.87
Garbage disposal (landfill)	280,808	9.57

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	1,745,432	39.11
Highways and streets	1,682,936	37.71
Drainage	481,226	4.52
Leisure Services	911,473	20.42
Parks and recreation	532,304	11.71
Libraries	433,436	9.46
Education (non-school board)	52,700	1.54
Community Development	490,552	10.99
Building inspection and regulation	393,477	6.16
Community development	374,716	6.82
Other General Operating	963,162	19.37

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	1,573,820	34.72
Total Construction	4,187,041	79.48
1 Highways and streets (Const.)	3,260,531	48.62
2 County hospital (Const.)	716,667	47.95
3 County hospital (Land)	405,539	43.71
4 Garbage disposal - landfill (Const.)	916,840	24.86
5 Jail (Const.)	1,773,080	22.06
6 Garbage and trash collection (Const.)	297,186	17.06
7 Highways and streets (Land)	545,045	11.62
8 Natural resources (Const.)	338,992	8.08
9 General government building (Const.)	585,892	7.14
10 Parks and recreation (Const.)	649,249	6.48
11 Garbage disposal - landfill (Land)	148,634	6.41
12 Sheriffs department (Const.)	991,073	5.69
13 Police department (Const.)	1,321,125	4.98
14 Libraries (Const.)	702,121	4.08
15 Fire department (Land)	190,041	3.22

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	16,885,640	149.68	11
General obligation bonds	5,250,950	48.76	9
Other long-term debt	953,570	16.99	31
Lease pool/capital leases	481,010	13.75	63
Short-term debt	5,022,360	81.67	52
Retired During Fiscal Year			
Revenue bonds	3,310,220	33.03	42
General obligation bonds	1,169,520	12.81	43
Other long-term debt	360,890	5.51	56
Lease pool/capital leases	497,740	11.21	98
Short-term debt	4,198,190	75.96	60
Outstanding at End of Year			
Revenue bonds	26,275,470	268.66	47
General obligation bonds	13,541,640	148.31	44
Other long-term debt	2,446,390	39.68	61
Lease pool/capital leases	2,199,020	49.22	95
Short-term debt	2,115,170	62.80	37
Interest Paid on Debt During Year			
Revenue bonds	1,480,830	14.98	46
General obligation bonds	745,020	8.18	44
Other long-term debt	136,660	1.94	50
Lease pool/capital leases	147,870	3.28	95
Short-term debt	114,090	2.02	58

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	1,831,660	19.35	44
Bond funds	9,022,840	77.22	30
All other funds	17,625,480	394.95	154

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Highways, streets	G.O.	39,281,880	2
2 Water/sewer	revenue bond	28,080,430	34
3 Education	G.O.	17,592,500	2
4 All other	revenue bond	16,798,940	10
5 Jails	G.O.	13,360,980	13
6 Multi-purpose	G.O.	12,121,000	9
7 Parks & recreation facilities	revenue bond	8,566,750	5
8 Solid waste system	revenue bond	8,165,120	6
9 Parks & recreation facilities	G.O.	7,219,910	5
10 Jails	other long-term	5,828,810	2
11 Public buildings	lease pool	4,775,420	13
12 Public buildings	G.O.	4,238,510	15

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	10,869,340	44	12,161,140	44
Electric supply	0	0	0	0
Gas supply	719,910	1	262,660	1
Airport	581,230	9	750,970	10
Solid waste system	1,764,540	49	1,877,350	50
Other enterprise funds	853,000	31	1,485,440	31

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	2,305,910	13.4%
Gross salaries and wages	7,974,480	47.5%
Total personnel expenditures	10,294,430	61.3%



**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,032.47	100.0%
1 MARTA sales tax	200.69	19.4%
2 Real and personal property taxes	187.41	18.2%
3 Water and sewer system	114.47	11.1%
4 Special purpose sales tax	94.45	9.1%
5 Local option sales tax	73.24	7.1%
6 Interest earnings on investments	37.02	3.6%
7 Gas supply system	27.08	2.6%
8 Fines, forfeits and court fees	24.51	2.4%
9 Motor vehicle taxes	24.20	2.3%
10 State intergovernmental revenues	22.95	2.2%
11 Solid waste system	19.34	1.9%
12 State DHR health grants	17.99	1.7%
13 Insurance premiums tax	17.52	1.7%
14 Public utilities taxes	14.31	1.4%
15 Landfill fees	14.26	1.4%
16 All additional revenues	12.86	1.2%
17 Other enterprise funds	10.97	1.1%
18 Business license and occupational taxes	9.41	0.9%
19 Ambulance charges	9.37	0.9%
20 Tax collection fees	8.15	0.8%
21 Federal intergovernmental revenues	8.12	0.8%
22 Other service charges	7.10	0.7%
23 Fee collections of county officers	6.54	0.6%
24 Building permits	6.03	0.6%
25 Other excise and special use taxes	5.63	0.5%
26 Hotel/motel tax	5.39	0.5%
27 FIFA, penalties, interest and cost	5.34	0.5%
28 Alcoholic beverage taxes	5.00	0.5%
29 Garbage and trash collection charges	4.87	0.5%
30 Other local intergovernmental revenues	4.81	0.5%
31 Fire service subscription fees	4.68	0.5%
32 Intangible taxes (regular and recording)	4.53	0.4%
33 Special assessments	4.11	0.4%
34 Airport	3.41	0.3%
35 Parks and recreation charges	2.60	0.3%
36 Receipts from sale of materials	2.47	0.2%
37 Franchise payments taxes	2.38	0.2%
38 Rents and royalties	1.89	0.2%
39 Receipts from sale of real property	1.80	0.2%
40 Cemetery fees	1.55	0.2%
41 Other licenses, permits and fees	1.23	0.1%
42 Alcoholic beverage licenses	1.15	0.1%
43 Mobile home taxes	0.95	0.1%
44 Parking facilities and meters	0.38	0.0%
45 Railroad equipment tax	0.31	0.0%
46 Electric supply system	0.00	0.0%
47 Hospital charges	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	975.30	100.0%
1 Debt service costs	168.92	17.3%
2 Water and sewer system	130.98	13.4%
3 Construction (non-utility)	79.48	8.1%
4 County or municipal hospital	59.98	6.1%
5 Police department	38.38	3.9%
6 Highways and streets	37.71	3.9%
7 General administration	35.55	3.6%
8 Purchase of equipment, land	34.72	3.6%
9 Sheriffs department	33.63	3.4%
10 Jail	29.84	3.1%
11 Fire department	27.82	2.9%
12 Gas supply system	19.76	2.0%
13 Other enterprise funds	19.71	2.0%
14 Other expenditures	19.37	2.0%
15 Payments to other hospitals	18.83	1.9%
16 State DHR health grants	17.99	1.8%
17 Correctional institute	13.66	1.4%
18 Ambulance service	13.25	1.4%
19 General insurance	12.18	1.2%
20 Superior court	11.73	1.2%
21 Parks and recreation	11.71	1.2%
22 Public health	10.98	1.1%
23 Garbage and trash collection	10.87	1.1%
24 Public welfare and social services	10.51	1.1%
25 Garbage and trash disposal (landfill)	9.57	1.0%
26 Libraries	9.46	1.0%
27 General government buildings	9.35	1.0%
28 Juvenile and magistrate court	7.65	0.8%
29 Financial administration	7.62	0.8%
30 Tax commissioner	7.59	0.8%
31 Clerk of courts	7.39	0.8%
32 Tax assessor/appraiser	7.04	0.7%
33 Community development	6.82	0.7%
34 State court	6.69	0.7%
35 Building inspection and regulation	6.16	0.6%
36 Airport	5.33	0.5%
37 Drainage	4.52	0.5%
38 Probate court	3.10	0.3%
39 Legal expenses	2.81	0.3%
40 Solid waste system	2.70	0.3%
41 Natural resources	2.10	0.2%
42 Education	1.54	0.2%
43 Parking facilities and meters	0.30	0.0%
44 Electric supply system	0.00	0.0%

County Group - A  
 Number Reporting = 10  
 Population Range = 100,000 and Above  
 1996 Population = 3,252,250

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	245,020,980	733.67
Property Taxes	102,931,842	316.49
Real and personal property taxes	82,372,800	253.28
All other property taxes	20,559,042	63.21
Sales Taxes	64,116,878	183.25
Local option sales taxes	22,783,126	80.72
MARTA tax	131,113,537	200.69
Special purpose sales tax	33,484,867	122.47
Excise and Special Use Taxes	10,280,255	31.61
Alcoholic beverage taxes	1,888,256	5.81
Insurance premiums taxes	5,410,337	16.64
Hotel/motel taxes	2,272,380	6.49
Franchise payments taxes	871,326	3.58
Other excise and special use taxes	1,197,294	10.74
Licenses, Permits and Fees	8,715,727	26.80
Intergovernmental Revenues	14,717,358	45.25
State	6,230,437	19.16
State DHR health grants	4,411,678	13.57
Other local funds	1,004,470	2.96
Federal funds	3,523,578	10.07
Service Charge Revenues	37,813,757	113.44
Use of money and property	1,485,238	4.57
Interest earnings on investments	22,146,403	68.10
All other service charges	13,262,022	40.78
Other Revenues	6,445,159	22.65

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	143,586,770	441.50
Administration	29,891,575	91.91
Financial administration	3,237,734	9.96
Tax commissioner	2,389,287	7.35
Tax assessor/appraiser	1,929,009	5.93
General administration	14,143,248	43.49
General government buildings	3,361,715	10.34
General insurance	4,198,539	12.91
Legal fees	790,055	2.55
Public Safety and Corrections	44,744,573	137.58
Sheriff's department	7,737,890	23.79
Police department	14,781,960	42.34
Correctional institute	2,485,642	8.64
Jail	10,746,950	33.04
Fire department	13,014,608	38.75
Courts	13,762,409	42.32
Superior court	4,823,033	14.83
State court	2,746,343	8.44
Juvenile and magistrate court	3,280,611	10.09
Probate court	624,936	1.92
Clerk of courts	2,287,486	7.03
Health and Human Service	25,894,763	79.62
County hospital	72,242,330	101.41
Payments to other hospitals	6,542,646	26.86
Public health	4,458,978	14.81
Public welfare and social services	5,152,043	15.84
Ambulance service	3,095,838	9.70
State DHR health grants	4,411,678	13.57
Public Works	615,365	1.89
Parking facilities and meters	123,822	0.30
Natural resources	243,959	0.81
Garbage and trash collection	1,047,688	8.48
Garbage disposal (landfill)	221,743	0.53

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	8,811,716	27.09
Highways and streets	8,079,240	24.84
Drainage	2,441,586	4.77
Leisure Services	9,158,398	28.16
Parks and recreation	4,243,988	13.05
Libraries	4,914,409	15.11
Education (non-school board)	0	0.00
Community Development	4,214,430	12.96
Building inspection and regulation	2,477,064	7.20
Community development	2,205,636	6.30
Other General Operating	6,493,541	19.97

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	10,130,460	31.15
Total Construction	29,311,861	90.13
1 Highways and streets (Const.)	16,689,265	51.32
2 Garbage disposal - landfill (Const.)	3,442,054	29.97
3 Jail (Const.)	6,781,213	18.25
4 Highways and streets (Land)	3,790,027	11.65
5 Parks and recreation (Const.)	2,569,398	6.45
6 Libraries (Const.)	1,391,636	3.75
7 General government building (Const.)	1,028,518	2.79
8 General government buildings (Land)	902,801	2.78
9 Police department (Const.)	860,388	2.42
10 Parks and recreation (Land)	887,061	2.34
11 Fire department (Land)	745,696	2.22
12 State court (Const.)	59,224	1.87
13 Police department (Land)	647,337	1.85
14 Fire department (Const.)	601,608	1.46
15 Sheriffs department (Land)	341,623	1.05

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	41,080,000	110.34	2
General obligation bonds	3,000,000	4.21	1
Other long-term debt	5,340,140	7.50	1
Lease pool/capital leases	1,391,240	6.45	2
Short-term debt	46,050,000	88.61	4
Retired During Fiscal Year			
Revenue bonds	15,778,820	39.55	7
General obligation bonds	4,474,170	9.98	6
Other long-term debt	2,130,790	5.15	5
Lease pool/capital leases	3,009,790	10.40	6
Short-term debt	45,800,000	88.13	4
Outstanding at End of Year			
Revenue bonds	113,339,270	299.99	8
General obligation bonds	81,003,630	180.70	6
Other long-term debt	13,354,810	32.27	5
Lease pool/capital leases	14,988,550	51.78	6
Short-term debt	41,000,000	75.56	1
Interest Paid on Debt During Year			
Revenue bonds	6,479,420	17.15	8
General obligation bonds	4,623,380	10.31	6
Other long-term debt	677,390	1.64	5
Lease pool/capital leases	1,229,800	4.25	6
Short-term debt	1,154,390	2.22	4

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	5,658,100	14.04	7
Bond funds	32,189,700	64.70	5
All other funds	189,982,280	584.16	10

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	114,241,430	6
2 All other	revenue bond	70,651,040	2
3 Jails	G.O.	49,882,740	3
4 Multi-purpose	G.O.	42,950,900	2
5 Short-term, all purposes	short-term	41,000,000	1
6 All other	other long-term	39,310,000	1
7 Highways, streets	G.O.	39,281,880	2
8 Education	G.O.	34,865,000	1
9 Parks & recreation facilities	G.O.	31,434,620	1
10 Public buildings	G.O.	26,543,590	2
11 All other	G.O.	22,618,130	2
12 All other	lease pool	20,533,580	3

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	55,937,110	7	54,760,860	7
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	1,269,190	3	1,313,300	3
Solid waste system	6,678,490	8	6,122,090	8
Other enterprise funds	3,157,450	5	5,027,710	5

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	20,438,650	14.7%
Gross salaries and wages	70,755,800	50.8%
Total personnel expenditures	92,020,200	66.1%

**Table 9. Ranking of Per Capita Revenues by Type**

Source	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,162.28	100.0%
1 Real and personal property taxes	253.28	21.8%
2 MARTA sales tax	200.69	17.3%
3 Water and sewer system	141.18	12.1%
4 Special purpose sales tax	122.47	10.5%
5 Local option sales tax	80.72	6.9%
6 Interest earnings on investments	68.10	5.9%
7 Motor vehicle taxes	29.68	2.6%
8 Fines, forfeits and court fees	24.67	2.1%
9 All additional revenues	19.82	1.7%
10 State intergovernmental revenues	19.16	1.6%
11 Solid waste system	17.96	1.5%
12 Business license and occupational taxes	16.79	1.4%
13 Insurance premiums tax	16.64	1.4%
14 State DHR health grants	13.56	1.2%
15 Public utilities taxes	13.33	1.1%
16 Other excise and special use taxes	10.74	0.9%
17 Federal intergovernmental revenues	10.07	0.9%
18 Other enterprise funds	9.79	0.8%
19 Tax collection fees	8.64	0.7%
20 Other service charges	7.51	0.6%
21 Building permits	7.23	0.6%
22 FIFA, penalties, interest and cost	7.04	0.6%
23 Hotel/motel tax	6.49	0.6%
24 Intangible taxes (regular and recording)	6.03	0.5%
25 Alcoholic beverage taxes	5.81	0.5%
26 Ambulance charges	5.02	0.4%
27 Fee collections of county officers	4.63	0.4%
28 Landfill fees	4.40	0.4%
29 Special assessments	3.97	0.3%
30 Fire service subscription fees	3.79	0.3%
31 Franchise payments taxes	3.58	0.3%
32 Airport	2.98	0.3%
33 Other local intergovernmental revenues	2.96	0.3%
34 Parks and recreation charges	2.55	0.2%
35 Receipts from sale of materials	2.28	0.2%
36 Rents and royalties	2.00	0.2%
37 Garbage and trash collection charges	1.94	0.2%
38 Alcoholic beverage licenses	1.72	0.1%
39 Other licenses, permits and fees	1.53	0.1%
40 Receipts from sale of real property	0.71	0.1%
41 Parking facilities and meters	0.39	0.0%
42 Mobile home taxes	0.37	0.0%
43 Railroad equipment tax	0.06	0.0%
44 Cemetery fees	0.00	0.0%
45 Electric supply system	0.00	0.0%
46 Gas supply system	0.00	0.0%
47 Hospital charges	0.00	0.0%



**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	1,058.11	100.0%
1 Debt service costs	188.77	17.8%
2 Water and sewer system	157.96	14.9%
3 County or municipal hospital	101.41	9.6%
4 Construction (non-utility)	90.13	8.5%
5 General administration	43.49	4.1%
6 Police department	42.34	4.0%
7 Fire department	38.75	3.7%
8 Jail	33.04	3.1%
9 Purchase of equipment, land	31.15	2.9%
10 Payments to other hospitals	26.86	2.5%
11 Highways and streets	24.84	2.3%
12 Sheriffs department	23.79	2.2%
13 Other expenditures	19.97	1.9%
14 Other enterprise funds	18.71	1.8%
15 Public welfare and social services	15.84	1.5%
16 Libraries	15.11	1.4%
17 Superior court	14.83	1.4%
18 Public health	14.81	1.4%
19 State DHR health grants	13.56	1.3%
20 Parks and recreation	13.05	1.2%
21 General insurance	12.91	1.2%
22 General government buildings	10.34	1.0%
23 Juvenile and magistrate court	10.09	1.0%
24 Financial administration	9.96	0.9%
25 Ambulance service	9.70	0.9%
26 Correctional institute	8.64	0.8%
27 Garbage and trash collection	8.48	0.8%
28 State court	8.44	0.8%
29 Tax commissioner	7.35	0.7%
30 Building inspection and regulation	7.20	0.7%
31 Clerk of courts	7.03	0.7%
32 Community development	6.30	0.6%
33 Tax assessor/appraiser	5.93	0.6%
34 Drainage	4.77	0.5%
35 Airport	4.11	0.4%
36 Legal expenses	2.55	0.2%
37 Solid waste system	2.34	0.2%
38 Probate court	1.92	0.2%
39 Natural resources	0.81	0.1%
40 Garbage and trash disposal (landfill)	0.53	0.1%
41 Parking facilities and meters	0.30	0.0%
42 Education	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Gas supply system	0.00	0.0%

County Group - B  
 Number Reporting = 21  
 Population Range = 50,000 - 99,999  
 1996 Population = 1,519,790

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	35,586,600	491.72
Property Taxes	11,785,402	162.85
Real and personal property taxes	9,072,876	125.37
All other property taxes	2,712,526	37.48
Sales Taxes	11,820,021	163.33
Local option sales taxes	6,037,932	81.77
MARTA tax	0	0.00
Special purpose sales tax	6,357,130	87.84
Excise and Special Use Taxes	2,030,383	28.06
Alcoholic beverage taxes	373,470	5.16
Insurance premiums taxes	1,284,733	17.75
Hotel/motel taxes	294,869	4.11
Franchise payments taxes	149,882	2.05
Other excise and special use taxes	125,057	1.45
Licenses, Permits and Fees	814,089	11.25
Intergovernmental Revenues	3,992,996	55.17
State	1,574,754	21.76
State DHR health grants	1,769,797	24.45
Other local funds	491,261	6.83
Federal funds	251,964	3.52
Service Charge Revenues	4,724,464	62.96
Use of money and property	243,091	3.36
Interest earnings on investments	881,708	12.18
All other service charges	3,431,948	47.42
Other Revenues	419,247	8.11

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	25,152,550	347.55
Administration	4,530,195	62.60
Financial administration	363,592	4.93
Tax commissioner	499,145	6.90
Tax assessor/appraiser	507,505	7.14
General administration	2,168,979	29.97
General government buildings	553,836	7.65
General insurance	555,062	7.71
Legal fees	211,963	2.85
Public Safety and Corrections	8,063,626	111.42
Sheriff's department	3,191,527	44.10
Police department	2,017,941	27.12
Correctional institute	1,213,366	17.63
Jail	2,228,034	30.38
Fire department	2,040,754	28.51
Courts	2,040,622	28.20
Superior court	675,679	9.34
State court	250,946	3.58
Juvenile and magistrate court	475,757	6.57
Probate court	190,557	2.63
Clerk of courts	543,282	7.51
Health and Human Service	3,558,554	49.17
County hospital	1,550,588	17.37
Payments to other hospitals	175,402	2.60
Public health	652,694	9.02
Public welfare and social services	361,340	4.99
Ambulance service	792,230	10.61
State DHR health grants	1,769,797	24.45
Public Works	653,022	9.02
Parking facilities and meters	0	0.00
Natural resources	227,744	3.14
Garbage and trash collection	607,787	8.12
Garbage disposal (landfill)	577,035	8.45

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	2,871,728	39.68
Highways and streets	2,809,456	38.82
Drainage	261,540	3.76
Leisure Services	1,197,259	16.54
Parks and recreation	957,532	13.51
Libraries	376,518	5.20
Education (non-school board)	103,255	1.58
Community Development	920,721	12.72
Building inspection and regulation	425,208	5.83
Community development	676,936	9.01
Other General Operating	1,356,849	18.67

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	3,104,980	42.90
Total Construction	4,731,124	64.33
1 Highways and streets (Const.)	2,965,176	39.10
2 Sheriffs department (Const.)	2,280,802	36.56
3 Garbage disposal - landfill (Const.)	2,229,857	31.26
4 Police department (Const.)	2,242,599	26.60
5 Natural resources (Const.)	1,576,175	23.72
6 General government building (Const.)	1,367,504	17.93
7 Highways and streets (Land)	940,693	12.91
8 Jail (Const.)	818,521	10.66
9 Garbage disposal - landfill (Land)	407,204	6.63
10 Libraries (Land)	468,830	6.32
11 Parks and recreation (Const.)	442,719	5.68
12 General government buildings (Land)	387,720	5.31
13 State court (Const.)	10,437	4.69
14 Fire department (Land)	316,641	4.48
15 Libraries (Const.)	327,459	4.40

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	19,698,060	264.38	5
General obligation bonds	17,287,500	253.56	2
Other long-term debt	2,238,390	29.54	8
Lease pool/capital leases	1,143,000	15.17	10
Short-term debt	6,220,740	85.40	5
Retired During Fiscal Year			
Revenue bonds	2,205,510	30.80	12
General obligation bonds	983,260	14.21	10
Other long-term debt	353,450	4.87	12
Lease pool/capital leases	1,089,890	14.87	16
Short-term debt	4,792,800	65.79	5
Outstanding at End of Year			
Revenue bonds	21,102,960	296.37	13
General obligation bonds	5,103,210	72.33	11
Other long-term debt	4,356,380	59.99	12
Lease pool/capital leases	4,610,940	61.64	15
Short-term debt	5,308,230	81.55	3
Interest Paid on Debt During Year			
Revenue bonds	1,027,690	14.43	13
General obligation bonds	204,830	2.90	11
Other long-term debt	179,320	2.44	11
Lease pool/capital leases	224,930	3.07	16
Short-term debt	128,640	1.77	5

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	2,243,280	30.39	11
Bond funds	9,037,500	125.37	10
All other funds	20,197,720	279.09	21

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	21,681,660	11
2 Jails	other long-term	11,640,000	1
3 Public buildings	lease pool	9,284,910	5
4 All other	revenue bond	8,165,000	2
5 Law enforcement	G.O.	8,000,000	1
6 Water/sewer	G.O.	7,562,500	2
7 Short-term, all purposes	short-term	5,308,230	3
8 Solid waste system	revenue bond	4,785,000	2
9 Industrial revenue bonds	revenue bond	4,740,000	2
10 Multi-purpose	G.O.	4,057,500	2
11 Jails	lease pool	3,920,000	1
12 Parks & recreation facilities	G.O.	3,860,000	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	5,544,520	13	5,834,390	13
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	423,830	2	529,050	2
Solid waste system	1,429,210	10	1,598,110	10
Other enterprise funds	1,160,030	5	1,302,810	5

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	3,370,510	14.4%
Gross salaries and wages	10,575,960	45.2%
Total personnel expenditures	14,010,960	59.9%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	659.38	100.0%
1 Real and personal property taxes	125.37	19.0%
2 Special purpose sales tax	87.84	13.3%
3 Local option sales tax	81.77	12.4%
4 Water and sewer system	77.22	11.7%
5 State DHR health grants	24.45	3.7%
6 Fines, forfeits and court fees	23.61	3.6%
7 State intergovernmental revenues	21.76	3.3%
8 Motor vehicle taxes	18.60	2.8%
9 Solid waste system	18.45	2.8%
10 Landfill fees	18.03	2.7%
11 Insurance premiums tax	17.75	2.7%
12 Other enterprise funds	15.83	2.4%
13 Interest earnings on investments	12.18	1.8%
14 Ambulance charges	10.22	1.5%
15 Tax collection fees	8.32	1.3%
16 Fire service subscription fees	7.84	1.2%
17 Public utilities taxes	7.22	1.1%
18 Fee collections of county officers	7.02	1.1%
19 Other local intergovernmental revenues	6.83	1.0%
20 Building permits	6.47	1.0%
21 Other service charges	5.88	0.9%
22 All additional revenues	5.79	0.9%
23 Airport	5.28	0.8%
24 Alcoholic beverage taxes	5.16	0.8%
25 Hotel/motel tax	4.11	0.6%
26 Garbage and trash collection charges	4.03	0.6%
27 Special assessments	4.01	0.6%
28 Intangible taxes (regular and recording)	3.77	0.6%
29 FIFA, penalties, interest and cost	3.69	0.6%
30 Business license and occupational taxes	3.57	0.5%
31 Federal intergovernmental revenues	3.52	0.5%
32 Parks and recreation charges	2.34	0.4%
33 Receipts from sale of real property	2.12	0.3%
34 Franchise payments taxes	2.05	0.3%
35 Rents and royalties	1.57	0.2%
36 Receipts from sale of materials	1.48	0.2%
37 Other excise and special use taxes	1.45	0.2%
38 Mobile home taxes	0.93	0.1%
39 Other licenses, permits and fees	0.88	0.1%
40 Alcoholic beverage licenses	0.73	0.1%
41 Parking facilities and meters	0.16	0.0%
42 Railroad equipment tax	0.08	0.0%
43 Cemetery fees	0.00	0.0%
44 Electric supply system	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 MARTA sales tax	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	815.08	100.0%
1 Debt service costs	155.16	19.0%
2 Water and sewer system	87.51	10.7%
3 Construction (non-utility)	64.33	7.9%
4 Sheriffs department	44.10	5.4%
5 Purchase of equipment, land	42.90	5.3%
6 Highways and streets	38.82	4.8%
7 Jail	30.38	3.7%
8 General administration	29.97	3.7%
9 Fire department	28.51	3.5%
10 Police department	27.12	3.3%
11 State DHR health grants	24.45	3.0%
12 Other enterprise funds	21.34	2.6%
13 Other expenditures	18.67	2.3%
14 Correctional institute	17.63	2.2%
15 County or municipal hospital	17.37	2.1%
16 Parks and recreation	13.51	1.7%
17 Ambulance service	10.61	1.3%
18 Airport	9.90	1.2%
19 Superior court	9.34	1.1%
20 Public health	9.02	1.1%
21 Community development	9.01	1.1%
22 Garbage and trash disposal (landfill)	8.45	1.0%
23 Garbage and trash collection	8.12	1.0%
24 General insurance	7.71	0.9%
25 General government buildings	7.65	0.9%
26 Clerk of courts	7.51	0.9%
27 Tax assessor/appraiser	7.14	0.9%
28 Tax commissioner	6.90	0.8%
29 Juvenile and magistrate court	6.57	0.8%
30 Building inspection and regulation	5.83	0.7%
31 Libraries	5.20	0.6%
32 Public welfare and social services	4.99	0.6%
33 Financial administration	4.93	0.6%
34 Solid waste system	4.29	0.5%
35 Drainage	3.76	0.5%
36 State court	3.58	0.4%
37 Natural resources	3.14	0.4%
38 Legal expenses	2.85	0.3%
39 Probate court	2.63	0.3%
40 Payments to other hospitals	2.60	0.3%
41 Education	1.58	0.2%
42 Electric supply system	0.00	0.0%
43 Gas supply system	0.00	0.0%
44 Parking facilities and meters	0.00	0.0%



County Group - C  
 Number Reporting = 23  
 Population Range = 25,000 - 49,999  
 1996 Population = 816,990

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	15,863,380	446.07
Property Taxes	5,317,717	149.70
Real and personal property taxes	4,156,597	117.02
All other property taxes	1,161,120	32.69
Sales Taxes	4,382,552	123.38
Local option sales taxes	2,441,042	68.29
MARTA tax	0	0.00
Special purpose sales tax	2,616,431	73.93
Excise and Special Use Taxes	746,057	21.00
Alcoholic beverage taxes	97,361	2.73
Insurance premiums taxes	614,710	17.31
Hotel/motel taxes	26,481	0.73
Franchise payments taxes	46,757	1.28
Other excise and special use taxes	0	0.00
Licenses, Permits and Fees	161,807	4.56
Intergovernmental Revenues	2,612,588	73.55
State	951,373	26.78
State DHR health grants	1,258,584	35.43
Other local funds	225,737	6.46
Federal funds	188,768	5.27
Service Charge Revenues	2,433,099	68.05
Use of money and property	215,488	6.07
Interest earnings on investments	234,721	6.61
All other service charges	1,966,950	55.37
Other Revenues	209,559	5.84

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	11,444,800	322.20
Administration	2,261,836	63.68
Financial administration	123,221	3.59
Tax commissioner	240,414	6.77
Tax assessor/appraiser	234,537	6.60
General administration	946,217	26.64
General government buildings	306,843	8.64
General insurance	406,994	11.45
Legal fees	101,057	2.91
Public Safety and Corrections	2,839,430	79.94
Sheriff's department	1,233,274	34.72
Police department	294,710	9.20
Correctional institute	931,201	27.02
Jail	1,020,402	28.00
Fire department	405,530	11.26
Courts	880,372	24.78
Superior court	292,030	8.12
State court	117,447	3.52
Juvenile and magistrate court	185,995	5.24
Probate court	126,131	3.55
Clerk of courts	243,724	6.78
Health and Human Service	2,151,979	60.58
County hospital	210,304	5.75
Payments to other hospitals	147,264	4.56
Public health	262,410	7.39
Public welfare and social services	164,906	4.64
Ambulance service	491,541	14.07
State DHR health grants	1,258,584	35.43
Public Works	525,300	14.79
Parking facilities and meters	0	0.00
Natural resources	67,737	1.92
Garbage and trash collection	366,625	9.84
Garbage disposal (landfill)	478,164	13.94

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	1,672,379	47.08
Highways and streets	1,663,836	46.84
Drainage	65,499	1.79
Leisure Services	428,653	12.07
Parks and recreation	320,984	9.10
Libraries	139,869	3.91
Education (non-school board)	34,382	1.00
Community Development	187,292	5.27
Building inspection and regulation	127,827	3.55
Community development	125,428	3.49
Other General Operating	538,389	14.98

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	1,298,160	36.55
Total Construction	2,207,902	62.37
1 Jail (Const.)	1,764,276	50.24
2 Highways and streets (Const.)	1,534,607	44.69
3 Garbage disposal - landfill (Const.)	602,804	19.05
4 Libraries (Const.)	498,114	13.95
5 General government building (Const.)	470,440	13.72
6 Highways and streets (Land)	377,111	10.50
7 Garbage disposal - landfill (Land)	285,078	7.94
8 Parks and recreation (Const.)	275,463	7.81
9 Natural resources (Const.)	211,721	7.12
10 Fire department (Land)	173,898	4.71
11 Sheriffs department (Land)	156,475	4.41
12 Drainage (Land)	67,849	2.55
13 Garbage and trash collection (Land)	68,875	1.79
14 Parks and recreation (Land)	47,334	1.30
15 Jail (Land)	44,786	1.22

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	2,243,620	45.96	2
General obligation bonds	2,725,350	85.38	1
Other long-term debt	139,320	3.95	6
Lease pool/capital leases	380,470	11.03	14
Short-term debt	2,392,490	66.59	10
Retired During Fiscal Year			
Revenue bonds	93,530	2.52	9
General obligation bonds	931,640	25.78	7
Other long-term debt	136,310	3.71	7
Lease pool/capital leases	301,620	8.65	18
Short-term debt	2,360,480	65.70	10
Outstanding at End of Year			
Revenue bonds	2,080,650	54.27	10
General obligation bonds	1,919,220	53.11	7
Other long-term debt	699,040	19.52	9
Lease pool/capital leases	824,840	23.75	17
Short-term debt	2,397,610	60.03	5
Interest Paid on Debt During Year			
Revenue bonds	107,290	2.89	9
General obligation bonds	105,600	2.92	7
Other long-term debt	41,070	1.13	6
Lease pool/capital leases	62,860	1.79	17
Short-term debt	72,750	2.06	9

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	529,340	15.10	8
Bond funds	1,872,510	48.27	3
All other funds	5,639,290	158.76	23

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Multi-purpose	G.O.	3,935,000	1
2 Airport	revenue bond	3,410,000	1
3 Solid waste system	revenue bond	3,160,700	1
4 Short-term, all purposes	short-term	2,397,610	5
5 Solid waste system	G.O.	2,175,000	1
6 All other	G.O.	2,040,000	3
7 All other	revenue bond	1,748,330	3
8 Industrial revenue bonds	revenue bond	1,312,600	1
9 Jails	lease pool	1,310,020	2
10 Water/sewer	revenue bond	1,279,700	6
11 Solid waste system	other long-term	677,940	3
12 Water/sewer	other long-term	559,360	4

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	811,730	6	833,720	6
Electric supply	0	0	0	0
Gas supply	719,910	1	262,660	1
Airport	264,880	2	439,870	2
Solid waste system	1,003,640	11	1,269,580	11
Other enterprise funds	354,710	6	412,690	6

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	1,181,020	11.1%
Gross salaries and wages	4,597,170	45.1%
Total personnel expenditures	5,765,400	56.6%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	611.07	100.0%
1 Real and personal property taxes	117.02	19.2%
2 Special purpose sales tax	73.93	12.1%
3 Local option sales tax	68.29	11.2%
4 State DHR health grants	35.43	5.8%
5 Solid waste system	27.56	4.5%
6 Gas supply system	27.08	4.4%
7 State intergovernmental revenues	26.78	4.4%
8 Water and sewer system	23.84	3.9%
9 Fines, forfeits and court fees	23.42	3.8%
10 Motor vehicle taxes	18.69	3.1%
11 Landfill fees	18.68	3.1%
12 Insurance premiums tax	17.31	2.8%
13 Ambulance charges	13.92	2.3%
14 Other enterprise funds	10.39	1.7%
15 Garbage and trash collection charges	9.30	1.5%
16 Other service charges	9.17	1.5%
17 Airport	7.28	1.2%
18 Fee collections of county officers	7.27	1.2%
19 Tax collection fees	7.24	1.2%
20 Interest earnings on investments	6.61	1.1%
21 Other local intergovernmental revenues	6.46	1.1%
22 All additional revenues	5.94	1.0%
23 Public utilities taxes	5.88	1.0%
24 Fire service subscription fees	5.66	0.9%
25 Federal intergovernmental revenues	5.27	0.9%
26 Receipts from sale of materials	4.80	0.8%
27 FIFA, penalties, interest and cost	3.36	0.5%
28 Building permits	3.05	0.5%
29 Receipts from sale of real property	2.86	0.5%
30 Parks and recreation charges	2.85	0.5%
31 Alcoholic beverage taxes	2.73	0.4%
32 Intangible taxes (regular and recording)	2.65	0.4%
33 Special assessments	2.25	0.4%
34 Mobile home taxes	1.74	0.3%
35 Rents and royalties	1.62	0.3%
36 Business license and occupational taxes	1.40	0.2%
37 Franchise payments taxes	1.28	0.2%
38 Hotel/motel tax	0.73	0.1%
39 Other licenses, permits and fees	0.70	0.1%
40 Alcoholic beverage licenses	0.33	0.1%
41 Railroad equipment tax	0.30	0.0%
42 Cemetery fees	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Other excise and special use taxes	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	684.14	100.0%
1 Debt service costs	117.14	17.1%
2 Construction (non-utility)	62.36	9.1%
3 Highways and streets	46.84	6.8%
4 Purchase of equipment, land	36.55	5.3%
5 State DHR health grants	35.43	5.2%
6 Sheriffs department	34.72	5.1%
7 Water and sewer system	28.57	4.2%
8 Jail	28.00	4.1%
9 Correctional institute	27.02	3.9%
10 General administration	26.64	3.9%
11 Gas supply system	19.76	2.9%
12 Airport	18.14	2.7%
13 Other expenditures	14.98	2.2%
14 Other enterprise funds	14.11	2.1%
15 Ambulance service	14.07	2.1%
16 Garbage and trash disposal (landfill)	13.94	2.0%
17 General insurance	11.45	1.7%
18 Fire department	11.26	1.6%
19 Garbage and trash collection	9.84	1.4%
20 Police department	9.20	1.3%
21 Parks and recreation	9.10	1.3%
22 General government buildings	8.64	1.3%
23 Superior court	8.12	1.2%
24 Public health	7.39	1.1%
25 Clerk of courts	6.78	1.0%
26 Tax commissioner	6.77	1.0%
27 Tax assessor/appraiser	6.60	1.0%
28 County or municipal hospital	5.75	0.8%
29 Juvenile and magistrate court	5.24	0.8%
30 Public welfare and social services	4.64	0.7%
31 Payments to other hospitals	4.56	0.7%
32 Libraries	3.91	0.6%
33 Financial administration	3.59	0.5%
34 Building inspection and regulation	3.55	0.5%
35 Probate court	3.55	0.5%
36 State court	3.52	0.5%
37 Community development	3.49	0.5%
38 Legal expenses	2.91	0.4%
39 Natural resources	1.92	0.3%
40 Drainage	1.79	0.3%
41 Solid waste system	1.30	0.2%
42 Education	1.00	0.1%
43 Electric supply system	0.00	0.0%
44 Parking facilities and meters	0.00	0.0%

County Group -  
Number Reporting =  
Population Range =  
1996 Population =

D  
38  
15,000 - 24,999  
738,680

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	8,786,850	451.21
Property Taxes	3,455,079	177.74
Real and personal property taxes	2,534,404	130.38
All other property taxes	920,675	47.36
Sales Taxes	2,445,828	125.82
Local option sales taxes	1,194,064	61.87
MARTA tax	0	0.00
Special purpose sales tax	1,387,643	71.44
Excise and Special Use Taxes	490,987	25.26
Alcoholic beverage taxes	72,124	3.66
Insurance premiums taxes	385,802	19.85
Hotel/motel taxes	44,506	2.34
Franchise payments taxes	27,768	1.42
Other excise and special use taxes	34,251	1.71
Licenses, Permits and Fees	96,385	4.96
Intergovernmental Revenues	891,807	45.88
State	573,666	29.51
State DHR health grants	174,212	8.96
Other local funds	76,775	3.88
Federal funds	137,166	7.10
Service Charge Revenues	1,256,604	63.39
Use of money and property	93,250	4.80
Interest earnings on investments	146,752	7.55
All other service charges	992,226	51.04
Other Revenues	150,164	8.17



**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	6,340,620	326.18
Administration	1,259,406	64.79
Financial administration	65,745	3.52
Tax commissioner	147,076	7.57
Tax assessor/appraiser	199,886	10.28
General administration	487,370	25.07
General government buildings	157,389	8.05
General insurance	257,021	13.38
Legal fees	62,177	3.23
Public Safety and Corrections	1,478,767	76.07
Sheriff's department	885,287	45.54
Police department	73,782	4.07
Correctional institute	372,462	19.24
Jail	405,455	21.06
Fire department	208,487	10.88
Courts	480,521	24.72
Superior court	163,314	8.45
State court	54,958	2.80
Juvenile and magistrate court	76,195	3.92
Probate court	92,830	4.78
Clerk of courts	144,556	7.50
Health and Human Service	865,545	44.53
County hospital	285,582	15.01
Payments to other hospitals	170,335	7.62
Public health	135,332	6.96
Public welfare and social services	110,528	5.68
Ambulance service	446,821	23.03
State DHR health grants	174,212	8.96
Public Works	351,293	18.07
Parking facilities and meters	0	0.00
Natural resources	67,454	3.48
Garbage and trash collection	265,977	13.22
Garbage disposal (landfill)	246,999	12.62

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	1,134,752	58.38
Highways and streets	1,115,691	57.39
Drainage	144,866	7.71
Leisure Services	226,640	11.66
Parks and recreation	169,926	8.70
Libraries	62,839	3.23
Education (non-school board)	28,903	1.29
Community Development	170,934	8.79
Building inspection and regulation	100,001	5.02
Community development	174,812	8.87
Other General Operating	403,060	20.67

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	614,880	31.54
Total Construction	1,765,864	90.54
1 Highways and streets (Const.)	1,308,307	65.76
2 Jail (Const.)	1,131,234	56.06
3 County hospital (Const.)	1,000,000	55.60
4 General government building (Const.)	405,589	19.54
5 Garbage disposal - landfill (Const.)	173,916	9.52
6 Highways and streets (Land)	174,074	9.05
7 Garbage disposal - landfill (Land)	163,264	8.13
8 Parks and recreation (Const.)	165,767	8.04
9 Jail (Land)	73,576	3.69
10 Garbage and trash collection (Land)	71,243	3.62
11 Fire department (Land)	70,815	3.57
12 Sheriffs department (Land)	67,859	3.47
13 Natural resources (Land)	61,062	3.12
14 Drainage (Const.)	48,092	2.93
15 Fire department (Const.)	44,047	2.34

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	7,680	0.43	1
General obligation bonds	1,737,430	86.55	4
Other long-term debt	514,820	27.35	6
Lease pool/capital leases	395,940	21.01	19
Short-term debt	1,121,390	59.19	13
Retired During Fiscal Year			
Revenue bonds	61,800	3.20	9
General obligation bonds	356,320	17.92	9
Other long-term debt	150,910	7.84	17
Lease pool/capital leases	206,220	10.51	26
Short-term debt	924,140	48.01	17
Outstanding at End of Year			
Revenue bonds	2,420,980	123.29	11
General obligation bonds	2,470,600	123.47	10
Other long-term debt	888,190	46.45	17
Lease pool/capital leases	927,500	47.40	25
Short-term debt	505,660	27.18	9
Interest Paid on Debt During Year			
Revenue bonds	143,990	7.33	11
General obligation bonds	113,510	5.71	9
Other long-term debt	56,080	2.96	16
Lease pool/capital leases	57,030	2.93	25
Short-term debt	22,910	1.19	17

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	693,770	36.11	8
Bond funds	1,345,570	64.94	6
All other funds	3,686,180	189.63	38

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Jails	lease pool	3,766,250	2
2 Jails	G.O.	2,800,000	2
3 Water/sewer	G.O.	2,512,290	3
4 Water/sewer	revenue bond	2,487,970	7
5 All other	revenue bond	2,410,000	2
6 Multi-purpose	G.O.	1,960,000	2
7 Multi-purpose	other long-term	1,802,920	1
8 Industrial revenue bonds	revenue bond	1,515,000	2
9 Solid waste system	revenue bond	1,365,000	1
10 Water/sewer	other long-term	999,010	9
11 Solid waste system	G.O.	917,500	2
12 Public buildings	G.O.	856,080	5

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	610,250	10	1,397,310	10
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	0	0	25,270	1
Solid waste system	468,070	13	400,140	14
Other enterprise funds	192,910	8	535,820	8

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	642,120	10.1%
Gross salaries and wages	2,721,290	43.0%
Total personnel expenditures	3,384,550	53.4%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	628.67	100.0%
1 Real and personal property taxes	130.38	20.7%
2 Special purpose sales tax	71.44	11.4%
3 Public utilities taxes	63.22	10.1%
4 Local option sales tax	61.87	9.8%
5 Water and sewer system	30.96	4.9%
6 State intergovernmental revenues	29.51	4.7%
7 Solid waste system	24.79	3.9%
8 Fines, forfeits and court fees	24.20	3.8%
9 Motor vehicle taxes	19.97	3.2%
10 Insurance premiums tax	19.85	3.2%
11 Special assessments	15.50	2.5%
12 Ambulance charges	14.36	2.3%
13 Garbage and trash collection charges	13.89	2.2%
14 Fee collections of county officers	9.72	1.5%
15 Other enterprise funds	9.36	1.5%
16 State DHR health grants	8.96	1.4%
17 All additional revenues	7.74	1.2%
18 Interest earnings on investments	7.55	1.2%
19 Federal intergovernmental revenues	7.10	1.1%
20 Landfill fees	6.98	1.1%
21 Tax collection fees	6.42	1.0%
22 Other service charges	6.06	1.0%
23 Other local intergovernmental revenues	3.88	0.6%
24 Alcoholic beverage taxes	3.66	0.6%
25 FIFA, penalties, interest and cost	3.56	0.6%
26 Building permits	3.49	0.6%
27 Parks and recreation charges	2.99	0.5%
28 Receipts from sale of materials	2.90	0.5%
29 Intangible taxes (regular and recording)	2.76	0.4%
30 Hotel/motel tax	2.34	0.4%
31 Receipts from sale of real property	2.18	0.3%
32 Rents and royalties	2.12	0.3%
33 Mobile home taxes	1.83	0.3%
34 Other excise and special use taxes	1.71	0.3%
35 Business license and occupational taxes	1.61	0.3%
36 Franchise payments taxes	1.42	0.2%
37 Railroad equipment tax	1.19	0.2%
38 Other licenses, permits and fees	0.67	0.1%
39 Alcoholic beverage licenses	0.53	0.1%
40 Airport	0.00	0.0%
41 Cemetery fees	0.00	0.0%
42 Electric supply system	0.00	0.0%
43 Fire service subscription fees	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 MARTA sales tax	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	750.21	100.0%
1 Debt service costs	107.61	14.3%
2 Construction (non-utility)	90.54	12.1%
3 Water and sewer system	77.98	10.4%
4 Highways and streets	57.39	7.6%
5 Sheriffs department	45.54	6.1%
6 Purchase of equipment, land	31.54	4.2%
7 Other enterprise funds	29.24	3.9%
8 General administration	25.07	3.3%
9 Ambulance service	23.03	3.1%
10 Jail	21.06	2.8%
11 Other expenditures	20.67	2.8%
12 Correctional institute	19.24	2.6%
13 County or municipal hospital	15.01	2.0%
14 General insurance	13.38	1.8%
15 Garbage and trash collection	13.22	1.8%
16 Garbage and trash disposal (landfill)	12.62	1.7%
17 Fire department	10.88	1.5%
18 Tax assessor/appraiser	10.28	1.4%
19 State DHR health grants	8.96	1.2%
20 Community development	8.87	1.2%
21 Parks and recreation	8.70	1.2%
22 Superior court	8.45	1.1%
23 General government buildings	8.05	1.1%
24 Drainage	7.71	1.0%
25 Payments to other hospitals	7.62	1.0%
26 Tax commissioner	7.57	1.0%
27 Clerk of courts	7.50	1.0%
28 Public health	6.96	0.9%
29 Public welfare and social services	5.68	0.8%
30 Building inspection and regulation	5.02	0.7%
31 Probate court	4.78	0.6%
32 Police department	4.07	0.5%
33 Juvenile and magistrate court	3.92	0.5%
34 Financial administration	3.52	0.5%
35 Natural resources	3.48	0.5%
36 Legal expenses	3.23	0.4%
37 Libraries	3.23	0.4%
38 Airport	3.20	0.4%
39 State court	2.80	0.4%
40 Solid waste system	1.30	0.2%
41 Education	1.29	0.2%
42 Electric supply system	0.00	0.0%
43 Gas supply system	0.00	0.0%
44 Parking facilities and meters	0.00	0.0%

County Group - E  
 Number Reporting = 23  
 Population Range = 10,000 - 14,999  
 1996 Population = 282,420

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	6,037,430	491.68
Property Taxes	2,331,184	189.85
Real and personal property taxes	1,880,674	153.16
All other property taxes	450,510	36.69
Sales Taxes	1,755,136	142.94
Local option sales taxes	737,269	60.10
MARTA tax	0	0.00
Special purpose sales tax	1,097,645	89.95
Excise and Special Use Taxes	313,714	25.55
Alcoholic beverage taxes	53,233	4.37
Insurance premiums taxes	237,121	19.31
Hotel/motel taxes	62,770	4.99
Franchise payments taxes	6,247	0.50
Other excise and special use taxes	890	0.08
Licenses, Permits and Fees	63,673	5.19
Intergovernmental Revenues	664,752	54.14
State	402,831	32.81
State DHR health grants	123,670	10.07
Other local funds	153,404	12.52
Federal funds	64,507	5.12
Service Charge Revenues	826,718	67.01
Use of money and property	81,075	6.60
Interest earnings on investments	87,279	7.11
All other service charges	654,440	53.30
Other Revenues	82,252	7.02

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	4,624,590	376.62
Administration	960,890	78.25
Financial administration	70,922	5.69
Tax commissioner	107,450	8.75
Tax assessor/appraiser	106,154	8.65
General administration	341,463	27.81
General government buildings	120,493	9.89
General insurance	213,631	17.53
Legal fees	45,970	3.72
Public Safety and Corrections	921,519	75.05
Sheriff's department	547,799	44.61
Police department	0	0.00
Correctional institute	622,212	49.19
Jail	261,218	21.24
Fire department	72,924	5.93
Courts	345,227	28.11
Superior court	116,868	9.52
State court	37,506	2.90
Juvenile and magistrate court	48,340	4.00
Probate court	86,765	7.07
Clerk of courts	116,194	9.51
Health and Human Service	681,584	55.51
County hospital	259,813	20.62
Payments to other hospitals	240,954	17.64
Public health	88,515	7.21
Public welfare and social services	88,103	7.23
Ambulance service	300,778	24.68
State DHR health grants	123,670	10.07
Public Works	343,570	27.98
Parking facilities and meters	0	0.00
Natural resources	53,377	4.37
Garbage and trash collection	199,903	16.31
Garbage disposal (landfill)	254,571	21.27



**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	907,233	73.88
Highways and streets	906,131	73.79
Drainage	12,671	1.09
Leisure Services	123,800	10.08
Parks and recreation	84,742	6.90
Libraries	39,058	3.18
Education (non-school board)	30,590	2.67
Community Development	88,115	7.18
Building inspection and regulation	45,702	3.75
Community development	92,331	7.64
Other General Operating	289,022	23.43

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	390,150	31.77
Total Construction	678,313	53.19
1 Garbage and trash collection (Const)	563,788	41.99
2 Highways and streets (Const.)	429,511	32.69
3 Libraries (Const.)	174,603	14.82
4 County hospital (Land)	125,268	11.88
5 Jail (Const.)	132,541	10.65
6 General government building (Const.	124,130	10.35
7 Highways and streets (Land)	113,313	9.17
8 Parks and recreation (Land)	88,401	7.63
9 Drainage (Const.)	102,129	7.32
10 Fire department (Land)	66,917	5.33
11 Sheriffs department (Const.)	48,911	3.90
12 Sheriffs department (Land)	45,046	3.64
13 General government buildings (Land)	36,065	2.98
14 Garbage and trash collection (Land)	30,152	2.55
15 Garbage disposal - landfill (Land)	24,578	2.08

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	0	0.00	0
General obligation bonds	0	0.00	0
Other long-term debt	500,970	34.91	3
Lease pool/capital leases	255,630	20.00	7
Short-term debt	446,660	38.31	3
Retired During Fiscal Year			
Revenue bonds	32,400	2.64	2
General obligation bonds	239,810	21.11	5
Other long-term debt	74,870	6.03	6
Lease pool/capital leases	92,750	7.64	12
Short-term debt	298,070	26.04	4
Outstanding at End of Year			
Revenue bonds	717,600	58.48	2
General obligation bonds	1,174,230	105.34	4
Other long-term debt	308,710	24.34	7
Lease pool/capital leases	297,440	24.49	12
Short-term debt	295,900	28.16	3
Interest Paid on Debt During Year			
Revenue bonds	51,170	4.17	2
General obligation bonds	54,440	4.79	5
Other long-term debt	9,140	0.72	5
Lease pool/capital leases	12,630	1.04	12
Short-term debt	5,030	0.43	3

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	974,980	78.08	4
Bond funds	3,662,870	338.84	1
All other funds	3,203,970	260.93	23

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Public buildings	G.O.	1,657,500	2
2 Water/sewer	revenue bond	964,000	1
3 Public buildings	lease pool	943,470	1
4 Solid waste system	G.O.	850,000	1
5 Public buildings	other long-term	483,540	3
6 Industrial revenue bonds	revenue bond	471,200	1
7 Short-term, all purposes	short-term	295,900	3
8 All other	G.O.	265,950	2
9 Water/sewer	other long-term	257,260	1
10 Highways, streets	lease pool	159,180	9
11 Solid waste system	other long-term	140,940	2
12 Fire protection	lease pool	116,330	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	245,320	1	504,150	1
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	23,020	2	16,740	2
Solid waste system	219,350	4	201,250	4
Other enterprise funds	268,300	2	324,490	2

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	386,880	7.8%
Gross salaries and wages	1,633,810	36.3%
Total personnel expenditures	1,990,340	44.2%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	627.32	100.0%
1 Real and personal property taxes	153.16	24.4%
2 Special purpose sales tax	89.95	14.3%
3 Local option sales tax	60.10	9.6%
4 State intergovernmental revenues	32.81	5.2%
5 Fines, forfeits and court fees	25.48	4.1%
6 Water and sewer system	21.44	3.4%
7 Other enterprise funds	21.37	3.4%
8 Motor vehicle taxes	19.94	3.2%
9 Insurance premiums tax	19.31	3.1%
10 Solid waste system	17.32	2.8%
11 Ambulance charges	15.88	2.5%
12 Landfill fees	12.60	2.0%
13 Other local intergovernmental revenues	12.52	2.0%
14 Receipts from sale of real property	11.95	1.9%
15 State DHR health grants	10.07	1.6%
16 Public utilities taxes	9.73	1.6%
17 Garbage and trash collection charges	8.15	1.3%
18 Tax collection fees	8.05	1.3%
19 Fee collections of county officers	7.82	1.2%
20 Other service charges	7.37	1.2%
21 Interest earnings on investments	7.11	1.1%
22 All additional revenues	6.70	1.1%
23 Federal intergovernmental revenues	5.12	0.8%
24 Hotel/motel tax	4.99	0.8%
25 Alcoholic beverage taxes	4.37	0.7%
26 FIFA, penalties, interest and cost	4.10	0.7%
27 Building permits	3.53	0.6%
28 Special assessments	3.51	0.6%
29 Receipts from sale of materials	3.50	0.6%
30 Intangible taxes (regular and recording)	2.96	0.5%
31 Parks and recreation charges	2.55	0.4%
32 Rents and royalties	2.19	0.3%
33 Airport	2.00	0.3%
34 Other licenses, permits and fees	1.96	0.3%
35 Mobile home taxes	1.69	0.3%
36 Cemetery fees	1.55	0.2%
37 Business license and occupational taxes	1.41	0.2%
38 Fire service subscription fees	1.40	0.2%
39 Alcoholic beverage licenses	0.66	0.1%
40 Franchise payments taxes	0.50	0.1%
41 Railroad equipment tax	0.42	0.1%
42 Other excise and special use taxes	0.08	0.0%
43 Electric supply system	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 MARTA sales tax	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	784.13	100.0%
1 Water and sewer system	88.13	11.2%
2 Debt service costs	74.61	9.5%
3 Highways and streets	73.79	9.4%
4 Construction (non-utility)	53.19	6.8%
5 Correctional institute	49.18	6.3%
6 Sheriffs department	44.61	5.7%
7 Other enterprise funds	38.77	4.9%
8 Purchase of equipment, land	31.77	4.1%
9 General administration	27.81	3.5%
10 Ambulance service	24.68	3.1%
11 Other expenditures	23.43	3.0%
12 Garbage and trash disposal (landfill)	21.27	2.7%
13 Jail	21.24	2.7%
14 County or municipal hospital	20.62	2.6%
15 Payments to other hospitals	17.64	2.2%
16 General insurance	17.53	2.2%
17 Garbage and trash collection	16.31	2.1%
18 State DHR health grants	10.07	1.3%
19 General government buildings	9.89	1.3%
20 Superior court	9.52	1.2%
21 Clerk of courts	9.51	1.2%
22 Tax commissioner	8.75	1.1%
23 Tax assessor/appraiser	8.65	1.1%
24 Community development	7.64	1.0%
25 Solid waste system	7.63	1.0%
26 Public welfare and social services	7.23	0.9%
27 Public health	7.21	0.9%
28 Probate court	7.07	0.9%
29 Parks and recreation	6.90	0.9%
30 Fire department	5.93	0.8%
31 Financial administration	5.69	0.7%
32 Natural resources	4.37	0.6%
33 Juvenile and magistrate court	4.00	0.5%
34 Building inspection and regulation	3.75	0.5%
35 Legal expenses	3.72	0.5%
36 Libraries	3.18	0.4%
37 State court	2.90	0.4%
38 Education	2.67	0.3%
39 Airport	2.18	0.3%
40 Drainage	1.09	0.1%
41 Electric supply system	0.00	0.0%
42 Gas supply system	0.00	0.0%
43 Parking facilities and meters	0.00	0.0%
44 Police department	0.00	0.0%

County Group -  
Number Reporting =  
Population Range =  
1996 Population =

F  
39  
Less than 10,000  
262,520

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	3,146,360	466.87
Property Taxes	1,301,192	193.31
Real and personal property taxes	989,295	146.97
All other property taxes	311,897	46.34
Sales Taxes	666,699	99.04
Local option sales taxes	308,162	45.78
MARTA tax	0	0.00
Special purpose sales tax	482,171	67.64
Excise and Special Use Taxes	169,416	25.17
Alcoholic beverage taxes	29,749	4.26
Insurance premiums taxes	130,901	19.45
Hotel/motel taxes	21,695	3.11
Franchise payments taxes	5,315	0.72
Other excise and special use taxes	75,665	11.57
Licenses, Permits and Fees	21,312	3.03
Intergovernmental Revenues	476,297	70.76
State	240,654	35.75
State DHR health grants	101,050	15.01
Other local funds	80,524	10.76
Federal funds	158,203	22.16
Service Charge Revenues	470,329	69.33
Use of money and property	39,659	5.89
Interest earnings on investments	37,253	5.53
All other service charges	389,758	57.90
Other Revenues	41,117	6.34

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	2,619,290	389.12
Administration	628,925	93.43
Financial administration	39,888	6.13
Tax commissioner	107,483	15.97
Tax assessor/appraiser	71,352	10.60
General administration	235,904	35.05
General government buildings	82,634	12.18
General insurance	104,205	15.64
Legal fees	21,789	3.28
Public Safety and Corrections	492,037	73.10
Sheriff's department	311,500	46.28
Police department	11,662	1.23
Correctional institute	457,227	84.99
Jail	147,846	21.56
Fire department	51,724	7.72
Courts	228,959	34.01
Superior court	59,230	9.04
State court	40,948	5.52
Juvenile and magistrate court	36,446	5.23
Probate court	67,882	10.08
Clerk of courts	80,970	11.66
Health and Human Service	412,921	61.34
County hospital	322,677	38.71
Payments to other hospitals	136,568	18.42
Public health	62,047	9.31
Public welfare and social services	72,910	10.83
Ambulance service	158,761	22.99
State DHR health grants	101,050	15.01
Public Works	203,857	30.29
Parking facilities and meters	0	0.00
Natural resources	34,212	5.08
Garbage and trash collection	102,648	16.09
Garbage disposal (landfill)	135,058	19.43

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	459,526	68.27
Highways and streets	458,349	68.09
Drainage	22,944	2.84
Leisure Services	59,531	8.84
Parks and recreation	49,363	7.05
Libraries	17,871	2.64
Education (non-school board)	25,249	3.71
Community Development	31,685	4.71
Building inspection and regulation	28,683	3.80
Community development	38,761	5.50
Other General Operating	148,895	22.24

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	258,270	37.82
Total Construction	437,547	63.85
1 County hospital (Land)	545,675	63.12
2 Highways and streets (Const.)	239,972	34.85
3 Jail (Const.)	220,337	29.79
4 General government building (Const.)	200,975	23.93
5 Garbage disposal - landfill (Const.)	205,228	22.07
6 County hospital (Const.)	150,000	16.91
7 Highways and streets (Land)	116,894	16.79
8 Natural resources (Const.)	125,747	14.74
9 Parks and recreation (Const.)	51,254	6.74
10 General government buildings (Land)	29,559	3.91
11 Sheriffs department (Land)	26,100	3.74
12 Fire department (Const.)	26,721	3.62
13 Drainage (Const.)	7,665	3.61
14 Garbage disposal - landfill (Land)	22,499	2.94
15 Superior court (Land)	17,540	2.86



**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	596,800	73.14	1
General obligation bonds	8,500	1.04	1
Other long-term debt	126,530	16.48	7
Lease pool/capital leases	132,020	16.23	11
Short-term debt	353,900	52.69	17
Retired During Fiscal Year			
Revenue bonds	216,210	26.29	3
General obligation bonds	447,360	49.68	6
Other long-term debt	149,490	19.31	9
Lease pool/capital leases	68,860	8.63	20
Short-term debt	210,990	30.00	20
Outstanding at End of Year			
Revenue bonds	1,674,020	203.57	3
General obligation bonds	1,806,250	200.58	6
Other long-term debt	602,520	78.42	11
Lease pool/capital leases	451,630	56.62	20
Short-term debt	244,370	35.68	16
Interest Paid on Debt During Year			
Revenue bonds	90,350	10.99	3
General obligation bonds	125,740	13.96	6
Other long-term debt	40,610	5.01	7
Lease pool/capital leases	22,340	2.83	19
Short-term debt	14,860	2.06	20

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	437,580	53.40	6
Bond funds	401,590	44.52	5
All other funds	1,202,040	178.57	39

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Multi-purpose	G.O.	3,608,600	2
2 Water/sewer	revenue bond	1,576,590	3
3 Multi-purpose	lease pool	1,556,890	4
4 Multi-purpose	other long-term	1,068,390	2
5 Public buildings	G.O.	1,065,000	1
6 Jails	G.O.	960,000	1
7 Water/sewer	G.O.	795,000	1
8 Solid waste system	other long-term	606,010	3
9 All other	G.O.	398,560	2
10 All other	revenue bond	292,290	1
11 Water/sewer	other long-term	278,450	2
12 Highways, streets	other long-term	255,410	3

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	484,880	7	658,540	7
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	0	0	0	0
Solid waste system	246,640	3	205,840	3
Other enterprise funds	129,490	5	144,360	5

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	222,760	8.4%
Gross salaries and wages	1,012,330	39.2%
Total personnel expenditures	1,229,230	47.6%

**Table 9. Ranking of Per Capita Revenues by Type**

Source	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	705.53	100.0%
1 Real and personal property taxes	146.97	20.8%
2 Special purpose sales tax	67.64	9.6%
3 Water and sewer system	58.23	8.3%
4 Public utilities taxes	47.05	6.7%
5 Local option sales tax	45.78	6.5%
6 State intergovernmental revenues	35.75	5.1%
7 Fines, forfeits and court fees	31.04	4.4%
8 Solid waste system	30.10	4.3%
9 Federal intergovernmental revenues	22.16	3.1%
10 Motor vehicle taxes	21.15	3.0%
11 Insurance premiums tax	19.45	2.8%
12 Ambulance charges	17.36	2.5%
13 Other enterprise funds	17.32	2.5%
14 Landfill fees	16.03	2.3%
15 State DHR health grants	15.01	2.1%
16 Receipts from sale of real property	12.74	1.8%
17 Other excise and special use taxes	11.57	1.6%
18 Other local intergovernmental revenues	10.76	1.5%
19 Garbage and trash collection charges	10.01	1.4%
20 Special assessments	7.39	1.0%
21 Tax collection fees	6.88	1.0%
22 Fee collections of county officers	6.84	1.0%
23 All additional revenues	6.21	0.9%
24 Interest earnings on investments	5.53	0.8%
25 FIFA, penalties, interest and cost	4.42	0.6%
26 Other service charges	4.39	0.6%
27 Parks and recreation charges	4.33	0.6%
28 Alcoholic beverage taxes	4.26	0.6%
29 Hotel/motel tax	3.11	0.4%
30 Mobile home taxes	2.57	0.4%
31 Building permits	2.50	0.4%
32 Intangible taxes (regular and recording)	2.36	0.3%
33 Receipts from sale of materials	2.32	0.3%
34 Rents and royalties	2.15	0.3%
35 Other licenses, permits and fees	1.02	0.1%
36 Business license and occupational taxes	1.00	0.1%
37 Railroad equipment tax	0.73	0.1%
38 Franchise payments taxes	0.72	0.1%
39 Alcoholic beverage licenses	0.68	0.1%
40 Airport	0.00	0.0%
41 Cemetery fees	0.00	0.0%
42 Electric supply system	0.00	0.0%
43 Fire service subscription fees	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 MARTA sales tax	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	960.10	100.0%
1 Debt service costs	168.77	17.6%
2 Water and sewer system	90.38	9.4%
3 Correctional institute	84.97	8.9%
4 Highways and streets	68.09	7.1%
5 Construction (non-utility)	63.85	6.7%
6 Sheriffs department	46.28	4.8%
7 County or municipal hospital	38.71	4.0%
8 Purchase of equipment, land	37.82	3.9%
9 General administration	35.05	3.7%
10 Other enterprise funds	23.18	2.4%
11 Ambulance service	22.99	2.4%
12 Other expenditures	22.24	2.3%
13 Jail	21.56	2.2%
14 Garbage and trash disposal (landfill)	19.43	2.0%
15 Payments to other hospitals	18.42	1.9%
16 Garbage and trash collection	16.09	1.7%
17 Tax commissioner	15.97	1.7%
18 General insurance	15.64	1.6%
19 State DHR health grants	15.01	1.6%
20 General government buildings	12.18	1.3%
21 Clerk of courts	11.66	1.2%
22 Public welfare and social services	10.83	1.1%
23 Tax assessor/appraiser	10.60	1.1%
24 Probate court	10.08	1.0%
25 Public health	9.31	1.0%
26 Superior court	9.04	0.9%
27 Fire department	7.72	0.8%
28 Parks and recreation	7.05	0.7%
29 Financial administration	6.13	0.6%
30 State court	5.52	0.6%
31 Community development	5.50	0.6%
32 Juvenile and magistrate court	5.23	0.5%
33 Natural resources	5.08	0.5%
34 Building inspection and regulation	3.80	0.4%
35 Education	3.71	0.4%
36 Legal expenses	3.28	0.3%
37 Drainage	2.84	0.3%
38 Libraries	2.64	0.3%
39 Solid waste system	2.22	0.2%
40 Police department	1.23	0.1%
41 Airport	0.00	0.0%
42 Electric supply system	0.00	0.0%
43 Gas supply system	0.00	0.0%
44 Parking facilities and meters	0.00	0.0%

Group -  
Number Reporting =  
Population Range =  
1996 Population =

T  
3  
All groups  
481,930

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	144,444,940	899.17
Property Taxes	34,728,707	216.19
Real and personal property taxes	26,779,065	166.70
All other property taxes	7,949,642	49.49
Sales Taxes	45,814,945	285.20
Local option sales taxes	23,105,310	143.83
MARTA tax	0	0.00
Special purpose sales tax	22,709,635	141.37
Excise and Special Use Taxes	13,069,084	81.35
Alcoholic beverage taxes	2,569,062	15.99
Insurance premiums taxes	5,573,834	34.70
Hotel/motel taxes	1,374,763	8.56
Franchise payments taxes	3,470,387	21.60
Other excise and special use taxes	243,117	1.27
Licenses, Permits and Fees	5,932,490	6.26
Intergovernmental Revenues	19,417,619	120.87
State	7,562,727	47.08
State DHR health grants	18,461,976	38.31
Other local funds	1,595,838	9.93
Federal funds	4,105,061	25.55
Service Charge Revenues	23,023,824	140.83
Use of money and property	2,222,897	13.84
Interest earnings on investments	8,894,762	55.37
All other service charges	11,505,220	71.62
Other Revenues	2,458,275	17.80

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	103,153,060	642.12
Administration	16,116,199	100.32
Financial administration	1,909,544	11.89
Tax commissioner	941,240	5.86
Tax assessor/appraiser	805,701	5.02
General administration	8,555,598	53.26
General government buildings	2,535,323	15.78
General insurance	1,501,628	10.63
Legal fees	551,562	11.26
Public Safety and Corrections	39,094,854	243.36
Sheriff's department	8,932,974	55.61
Police department	11,733,033	73.04
Correctional institute	2,317,892	14.43
Jail	6,286,685	32.21
Fire department	11,919,832	74.20
Courts	5,652,526	35.19
Superior court	2,099,329	13.07
State court	924,871	5.76
Juvenile and magistrate court	740,262	4.61
Probate court	234,625	1.46
Clerk of courts	1,094,042	6.81
Municipal court	1,678,191	8.79
Health and Human Service	12,996,195	80.90
County/municipal hospital	660,000	7.20
Payments to other hospitals	4,618,774	23.67
Public health	1,229,981	7.66
Public welfare and social services	1,263,269	7.86
Ambulance service	1,574,655	8.07
State DHR health grants	6,153,992	38.31
Public Works	3,437,702	21.40
Parking facilities and meters	157,590	19.73
Natural resources	381,390	16.86
Garbage and trash collection	3,374,773	17.29
Garbage disposal (landfill)	1,130,901	8.00

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	8,089,921	50.36
Highways and streets	7,373,426	45.90
Drainage	2,149,484	11.26
Leisure Services	7,647,667	47.61
Parks and recreation	6,804,686	42.36
Libraries	1,264,472	8.69
Education (non-school board)	0	0.00
Community Development	3,868,930	24.08
Building inspection and regulation	1,160,354	7.22
Community development	2,708,577	16.86
Other General Operating	6,249,063	38.90

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	11,163,597	69.49
Total Construction	14,834,979	92.35
1 Jail (Const.)	9,006,917	46.15
2 Parks and recreation (Const.)	3,087,006	21.85
3 Highways and streets (Const.)	3,168,886	19.73
4 Drainage (Const.)	1,213,050	6.22
5 General government buildings (Land)	769,918	5.45
6 Sheriffs department (Land)	852,940	5.31
7 Parks and recreation (Land)	827,721	5.15
8 Police department (Const.)	664,997	4.71
9 Garbage and trash collection (Const)	760,054	3.98
10 Highways and streets (Land)	619,804	3.86
11 Police department (Land)	541,025	3.83
12 Sheriffs department (Const.)	283,929	3.10
13 Fire department (Land)	422,361	2.63
14 Garbage disposal - landfill (Land)	390,520	2.05
15 Garbage and trash collection (Land)	304,331	1.59

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	29,768,333	185.31	3
General obligation bonds	0	0.00	0
Other long-term debt	7,365,080	37.74	2
Lease pool/capital leases	3,697,682	18.95	2
Short-term debt	0	0.00	0
Retired During Fiscal Year			
Revenue bonds	11,793,710	73.42	3
General obligation bonds	4,195,000	26.11	3
Other long-term debt	605,000	3.03	1
Lease pool/capital leases	1,906,190	11.87	3
Short-term debt	0	0.00	0
Outstanding at End of Year			
Revenue bonds	56,058,440	348.96	3
General obligation bonds	23,423,330	145.81	3
Other long-term debt	16,983,110	87.02	2
Lease pool/capital leases	6,852,650	42.66	3
Short-term debt	0	0.00	0
Interest Paid on Debt During Year			
Revenue bonds	2,369,954	14.75	3
General obligation bonds	1,214,440	7.56	3
Other long-term debt	324,300	1.63	1
Lease pool/capital leases	267,800	1.67	3
Short-term debt	0	0.00	0

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	11,046,730	68.77	3
Bond funds	17,032,690	106.03	3
All other funds	72,585,810	451.84	3



**Table 6. Debt Outstanding at End of Year, Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Multi-purpose	G.O.	62,665,000	1
2 Water/sewer	revenue bond	37,969,289	3
3 Water/sewer	other long-term	20,967,459	1
4 All other	revenue bond	12,421,667	3
5 All other	other long-term	6,499,383	2
6 Solid waste system	revenue bond	5,932,500	2
7 Public buildings	lease pool	4,878,706	1
8 Multi-purpose	lease pool	4,813,881	2
9 Public buildings	G.O.	4,770,000	1
10 Law enforcement	lease pool	3,776,385	1
11 Parks & recreation facilities	revenue bond	2,338,725	2
12 Highways, streets	G.O.	1,090,000	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	27,285,960	2	22,417,890	2
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	3,977,390	2	2,818,090	2
Solid waste system	3,843,920	2	4,095,940	2
Other enterprise funds	5,330,870	3	5,273,820	3

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	12,404,010	12.8%
Gross salaries and wages	51,008,410	52.6%
Total personnel expenditures	64,670,500	66.7%

**Table 9. Ranking of Per Capita Revenues by Type**

Source	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,193.91	100.0%
1 Water and sewer system	187.53	15.7%
2 Real and personal property taxes	166.70	14.0%
3 Local option sales tax	143.83	12.0%
4 Special purpose sales tax	141.37	11.8%
5 Interest earnings on investments	55.37	4.6%
6 State intergovernmental revenues	47.08	3.9%
7 State dhr health grants	38.31	3.2%
8 Insurance premiums tax	34.70	2.9%
9 Other enterprise funds	33.18	2.8%
10 Fines, forfeits and court fees	31.53	2.6%
11 Airport	27.34	2.3%
12 Solid waste system	26.42	2.2%
13 Public utilities taxes	26.20	2.2%
14 Federal intergovernmental revenues	25.55	2.1%
15 Business license and occupational taxes	24.54	2.1%
16 Franchise payments taxes	21.60	1.8%
17 Alcoholic beverage taxes	15.99	1.3%
18 All additional revenues	15.30	1.3%
19 Motor vehicle taxes	13.79	1.2%
20 Garbage and trash collection charges	13.43	1.1%
21 Other service charges	13.18	1.1%
22 Receipts from sale of materials	10.17	0.9%
23 Other local intergovernmental revenues	9.93	0.8%
24 Ambulance charges	9.68	0.8%
25 Tax collection fees	9.13	0.8%
26 Hotel/motel tax	8.56	0.7%
27 Other licenses, permits and fees	6.26	0.5%
28 Special assessments	6.03	0.5%
29 Parks and recreation charges	5.99	0.5%
30 FIFA, penalties, interest and cost	5.00	0.4%
31 Alcoholic beverage licenses	3.58	0.3%
32 Intangible taxes (regular and recording)	3.29	0.3%
33 Building permits	2.55	0.2%
34 Parking facilities and meters	2.16	0.2%
35 Rents and royalties	2.05	0.2%
36 Receipts from sale of real property	1.62	0.1%
37 Landfill fees	1.46	0.1%
38 Fee collections of county officers	1.37	0.1%
39 Other excise and special use taxes	1.27	0.1%
40 Mobile home taxes	0.64	0.1%
41 Cemetery fees	0.14	0.0%
42 Railroad equipment tax	0.09	0.0%
43 Electric supply system	0.00	0.0%
44 Fire service subscription fees	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 MARTA sales tax	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	1,298.63	100.0%
1 Water and sewer system	231.11	17.8%
2 Debt service costs	140.04	10.8%
3 Construction (non-utility)	92.35	7.1%
4 Fire department	74.20	5.7%
5 Police department	73.04	5.6%
6 Purchase of equipment, land	69.49	5.4%
7 Sheriffs department	55.61	4.3%
8 General administration	53.26	4.1%
9 Highways and streets	45.90	3.5%
10 Other enterprise funds	43.77	3.4%
11 Parks and recreation	42.36	3.3%
12 Other expenditures	38.90	3.0%
13 State dhr health grants	38.31	3.0%
14 Jail	32.21	2.5%
15 Airport	29.05	2.2%
16 Payments to other hospitals	23.67	1.8%
17 Garbage and trash collection	17.29	1.3%
18 Community development	16.86	1.3%
19 General government buildings	15.78	1.2%
20 Correctional institute	14.43	1.1%
21 Superior court	13.07	1.0%
22 Financial administration	11.89	0.9%
23 Drainage	11.26	0.9%
24 General insurance	10.63	0.8%
25 Municipal court	8.79	0.7%
26 Libraries	8.69	0.7%
27 Ambulance service	8.07	0.6%
28 Garbage and trash disposal (landfill)	8.00	0.6%
29 Public welfare and social services	7.86	0.6%
30 Public health	7.66	0.6%
31 Building inspection and regulation	7.22	0.6%
32 County or municipal hospital	7.20	0.6%
33 Clerk of courts	6.81	0.5%
34 Tax commissioner	5.86	0.5%
35 State court	5.76	0.4%
36 Solid waste system	5.15	0.4%
37 Tax assessor/appraiser	5.02	0.4%
38 Juvenile and magistrate court	4.61	0.4%
39 Legal expenses	2.83	0.2%
40 Natural resources	2.37	0.2%
41 Probate court	1.46	0.1%
42 Parking facilities and meters	0.79	0.1%
43 Education	0.00	0.0%
44 Electric supply system	0.00	0.0%

## Appendix A: Glossary

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### General Items

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**Average Amount (\$):** Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

**Enterprise Funds:** All fund activities of the government that are self-supporting. Examples would be trash and garbage collection, parking garages, ports, hospitals, golf courses, housing and self-insurance pools.

**General Capital Expenditures:** Capital expenditures; purchases of land, equipment, and structures; and construction for all non-enterprise fund functions.

**General Obligation Bonds:** Bonded indebtedness backed by the "full faith and credit" of the local government.

**General Operating Expenditures:** Expenditures for current operations of all non-enterprise functions.

**General Revenues:** All revenues except revenues from enterprise funds and borrowed money.

**Interest Paid:** Interest payments on outstanding debt paid during the fiscal year.

**Intergovernmental Revenues:** Revenues received from other units or levels of government, including grants and transfer payments to the local government.

**Other Long-Term Debt:** Other forms of debt which cannot be assigned as revenue bond debt, general obligation debt, or lease purchase debt.

**Per Capita Amount:** Total amount for any item or category divided by the total estimated 1996 population of the jurisdictions reporting the amount.

**Revenue Bonds:** Bonded indebtedness backed by anticipated revenues derived from the project for which the money was borrowed.

**Short-Term Debt:** Indebtedness other than bonds, amortized within the calendar year in which the funds are borrowed.

**Use of Money and Property Revenues:** Primarily interest on invested funds, and, to a lesser extent, funds derived from rents and royalties.

**Utilities:** Enterprise funds, such as water and/or sewer systems, natural gas systems, public airports, and solid waste systems.

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### Terms Used in Table 9

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**DHR Health Grants:** State grants-in-aid for physical and mental health centers to local health departments. Considered as "State Intergovernmental Revenues" elsewhere in this report, but broken out in this particular Table. (See also, State Intergovernmental Revenue.)

**Miscellaneous Other Taxes:** All taxes not listed elsewhere in Table 9.

**Other Charges:** Service charges not listed elsewhere in Table 9.

**Other Licenses:** Licenses not listed elsewhere in Table 9.

**Other Miscellaneous Revenue:** All revenue not listed elsewhere in Table 9.

**Receipts from Sale of Materials:** Proceeds from the sale of materials other than real property.

**State Intergovernmental Revenue:** Includes all revenues derived from state government except DHR Health Grants. (See also, DHR Health Grants.)

**Total State Intergovernmental Revenue:** DHR Health Grants plus State Intergovernmental Revenue.

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### Terms Used in Table 10

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**County Hospital, DHR Health Grants and Public Health:** Regarded as separate expenditure categories for purposes of Table 10.

**Other Current Expenditures:** Expenditures for current operations (non-capital expenditures) not listed elsewhere in Table 10.

## Appendix B: Data Categories

### General Revenues

#### Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

#### Sales Taxes

- Local option sales tax
- MARTA tax <sup>1</sup>
- Special purpose sales tax

#### Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

#### Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

#### Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Revenues of county boards of health
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer grants
- Other intergovernmental revenues

#### Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal
- DHR physical and mental health grants

#### Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Fire service subscription fees
- Fines, forfeits and court fees
- Cemetery fees
- Fee collections of county officers

<sup>1</sup> DeKalb and Fulton Counties only

#### Other service charges

#### Use of Money and Property

- Interest earnings on investments
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)
- Rents and royalties

#### Other Revenues

- Special assessments
- All additional revenues

### Enterprise Fund Revenues

#### By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

#### By Type of Revenues

- Operating revenue
- Other revenue

### General Expenditures

#### Administration

- Financial administration
- Tax commissioner
- Tax assessor/appraiser
- General administration
- General government buildings
- General insurance
- Legal fees

#### Courts

- Superior court
- State court
- Juvenile and magistrate court
- Probate court
- Clerk of courts
- Municipal court<sup>2</sup>

#### Public Safety and Corrections

- Sheriff's department
- Police department
- Correctional institute
- Jail
- Fire department

#### Community Development

- Community development
- Building inspection and regulation

#### Highways

- Highways, roads and bridges
- Drainage

#### Health and Human Service

- County hospital

<sup>2</sup> Consolidated governments only

Payments to other hospitals  
Public health  
Public welfare  
Ambulance service  
DHR physical and mental health grants

Leisure Services  
Parks and recreation  
Libraries

Public Works  
Parking facilities  
Natural resources  
Garbage and trash collection  
Garbage and trash disposal (landfill)

Education  
Expend by general government

Other Expenditures

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**Enterprise Fund Expenditures**

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By Purpose  
Water and sewer system  
Electric supply system  
Gas supply system  
Airport  
Solid waste system  
Other enterprise funds

By Type of Expenditure  
Current operations  
Purchase of land, equipment and structures  
Construction  
Interest expense

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**Personnel Expenditures**

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Employee benefits  
Salaries and wages for current operations  
Salaries and wages for construction

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**Intergovernmental Expenditures**

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By Purpose  
Parks and recreation  
Jails  
Fire protection  
Police protection  
Public health

Hospitals  
Libraries  
Public welfare  
Garbage and trash collection  
Garbage and trash disposal  
Highways, streets and drainage  
Water/sewer system  
Electric supply system  
Gas supply system  
Public transit  
Airport  
Other purposes

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**Debt**

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Bond Debt, by Purpose  
Airport  
Education (non-school board)  
Electric utility system  
Fire protection  
Gas utility system  
Industrial revenue bonds  
Law enforcement and corrections  
Multi-purpose  
Parks and recreation facilities  
Public buildings  
Public transit system  
Solid waste systems  
Streets, roads and highways  
Water system  
Other

Debt Issued, Retired, Interest Paid and Amount Outstanding  
at Beginning and End of Year  
Revenue bonds  
General obligation bonds  
Other long-term debt  
Lease pool/Capital purchase  
Short-term debt

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**Cash and Investment Assets Held at End of Fiscal Year**

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Cash and Deposits  
Federal Securities  
Federal Agency Securities  
State and Local Government Securities

Cash and Investment Assets Held, by Type  
Sinking funds  
Bond funds  
Held in other funds

## Appendix C: Index to Counties and Consolidated Governments

County	1996 Estimated population	Group	Responded to survey	County	1996 Estimated population	Group	Responded to survey
1. Appling	16,390	D	Y	59. Floyd	84,320	B	Y
2. Athens-Clarke *	91,620	B	Y	60. Forsyth	64,530	B	Y
3. Atkinson	6,700	F	Y	61. Franklin	17,870	D	Y
4. Augusta-Richmond *	199,380	A	Y	62. Fulton	712,350	A	Y
5. Bacon	10,810	E	Y	63. Gilmer	16,140	D	Y
6. Baker	3,730	F	Y	64. Glascock	2,340	F	Y
7. Baldwin	42,230	C	Y	65. Glynn	66,320	B	Y
8. Banks	11,440	E	Y	66. Gordon	39,140	C	Y
9. Barrow	37,030	C	Y	67. Grady	21,620	D	Y
10. Bartow	64,780	B	Y	68. Greene	13,100	E	Y
11. Ben Hill	17,620	D	Y	69. Gwinnett	481,350	A	Y
12. Berrien	15,780	D	Y	70. Habersham	30,580	C	Y
13. Bibb	157,180	A	Y	71. Hall	110,090	A	Y
14. Bleckley	10,920	E	Y	72. Hancock	9,160	F	Y
15. Brantley	13,030	E	Y	73. Haralson	23,560	D	Y
16. Brooks	15,680	D	Y	74. Harris	20,890	D	Y
17. Bryan	22,670	D	Y	75. Hart	20,800	D	Y
18. Bulloch	50,380	B	Y	76. Heard	9,650	F	Y
19. Burke	22,130	D	Y	77. Henry	91,300	B	Y
20. Butts	15,790	D	Y	78. Houston	103,250	A	Y
21. Calhoun	4,900	F	Y	79. Irwin	8,530	F	Y
22. Camden	49,010	C	Y	80. Jackson	34,730	C	Y
23. Candler	8,870	F	Y	81. Jasper	9,260	F	Y
24. Carroll	79,270	B	Y	82. Jeff Davis	12,390	E	N
25. Catoosa	48,630	C	Y	83. Jefferson	17,800	D	Y
26. Charlton	9,620	F	Y	84. Jenkins	8,720	F	N
27. Chatham	229,560	A	Y	85. Johnson	8,430	F	Y
28. Chattahoochee	15,100	D	Y	86. Jones	22,120	D	Y
29. Chattooga	23,030	D	Y	87. Lamar	13,960	E	Y
30. Cherokee	119,640	A	Y	88. Lanier	6,480	F	Y
31. Clay	3,500	F	Y	89. Laurens	43,450	C	Y
32. Clayton	201,980	A	Y	90. Lee	20,490	D	Y
33. Clinch	6,550	F	Y	91. Liberty	62,520	B	Y
34. Cobb	542,600	A	Y	92. Lincoln	8,160	F	Y
35. Coffee	33,340	C	Y	93. Long	8,060	F	Y
36. Colquitt	37,980	C	Y	94. Lowndes	85,470	B	Y
37. Columbia	87,940	B	Y	95. Lumpkin	17,310	D	Y
38. Columbus/Muscogee *	190,930	A	Y	96. Macon	13,160	E	Y
39. Cook	14,290	E	Y	97. Madison	23,850	D	Y
40. Coweta	76,070	B	Y	98. Marion	6,470	F	Y
41. Crawford	10,270	E	Y	99. McDuffie	21,790	D	Y
42. Crisp	20,950	D	Y	100. McIntosh	9,390	F	Y
43. Dade	14,310	E	Y	101. Meriwether	23,300	D	Y
44. Dawson	12,440	E	Y	102. Miller	6,210	F	Y
45. DeKalb	594,250	A	Y	103. Mitchell	20,890	D	Y
46. Decatur	26,580	C	Y	104. Monroe	19,250	D	Y
47. Dodge	17,970	D	Y	105. Montgomery	7,800	F	Y
48. Dooley	10,440	E	Y	106. Morgan	14,260	E	Y
49. Dougherty	98,860	B	Y	107. Murray	30,550	C	Y
50. Douglas	84,630	B	Y	108. Newton	52,040	B	Y
51. Early	12,200	E	Y	109. Oconee	21,620	D	Y
52. Echols	2,120	F	Y	110. Oglethorpe	11,100	E	Y
53. Effingham	33,240	C	Y	111. Paulding	64,480	B	Y
54. Elbert	19,190	D	Y	112. Peach	23,570	D	Y
55. Emanuel	21,140	D	Y	113. Pickens	17,300	D	Y
56. Evans	9,560	F	Y	114. Pierce	15,030	D	Y
57. Fannin	17,600	D	Y	115. Pike	11,310	E	Y
58. Fayette	83,750	B	Y	116. Polk	35,010	C	Y

## Appendix C: Index to Counties and Consolidated Governments

County	1996 Estimated population	Group	Responded to survey	County	1996 Estimated population	Group	Responded to survey
117. Pulaski	8,300	F	Y	139. Towns	7,670	F	Y
118. Putnam	16,420	D	Y	140. Treutlen	5,940	F	Y
119. Quitman	2,470	F	Y	141. Troup	58,680	B	Y
120. Rabun	12,540	E	Y	142. Turner	9,010	F	Y
121. Randolph	8,180	F	Y	143. Twiggs	9,930	F	Y
122. Rockdale	66,440	B	Y	144. Union	14,490	E	Y
123. Schley	3,800	F	Y	145. Upson	27,000	C	Y
124. Screven	14,270	E	Y	146. Walker	60,710	B	Y
125. Seminole	9,380	F	Y	147. Walton	48,120	C	Y
126. Spalding	58,340	B	Y	148. Ware	35,710	C	Y
127. Stephens	25,410	C	Y	149. Warren	6,120	F	Y
128. Stewart	5,380	F	Y	150. Washington	20,180	D	Y
129. Sumter	31,920	C	Y	151. Wayne	25,300	C	Y
130. Talbot	6,860	F	Y	152. Webster	2,250	F	Y
131. Taliaferro	1,780	F	Y	153. Wheeler	4,780	F	Y
132. Tattnall	18,390	D	Y	154. White	15,460	D	Y
133. Taylor	8,060	F	Y	155. Whitfield	78,960	B	Y
134. Telfair	11,890	E	Y	156. Wilcox	7,120	F	Y
135. Terrell	11,030	E	Y	157. Wilkes	10,540	E	Y
136. Thomas	41,050	C	Y	158. Wilkinson	10,620	E	Y
137. Tift	35,740	C	Y	159. Worth	21,990	D	Y
138. Toombs	25,240	C	Y				

Population data are estimates for 1996 obtained from the Bureau of the Census, Department of Commerce.

\* - Consolidated governments